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Gary Ridley Chief Executive

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7<sup>th</sup> May 2008

Dear Councillor,

I hereby give you Notice that a Special Meeting of the **POLICY AND STRATEGIC DEVELOPMENT COMMITTEE** will be held in the **COUNCIL CHAMBER, CIVIC CENTRE, CROOK** on **THURSDAY 15<sup>th</sup> MAY 2008** at **5.00 P.M.**

### AGENDA

Page No.

1. Apologies for absence
2. Declarations Of Interest

Members are invited to declare any personal and/or prejudicial interest in matters appearing on the agenda and the nature of their interest.

Members should use either of the following declarations:

**Personal Interest – to be used where a Member will be remaining and participating on the debate and any vote:**

I have a personal interest in agenda item (...) regarding the report on (...) because I am (...)

**Personal and Prejudicial Interest – to be used where a Member will be withdrawing from the room for that item:**

I have a personal and prejudicial interest in agenda item (...) regarding the report on (...) because I am (...)

Officers are also invited to declare any interest in any matters appearing on the agenda.

**NOTE: Members are requested to complete the enclosed declarations form and, after declaring interests verbally, to hand the form in to the Committee Administrator.**

3. To consider the Authority's 2006/07 Annual Audit and Inspection Letter. 1 - 19

Yours faithfully



**Chief Executive**

Members of this Committee: Councillors Mrs Burn, Ferguson, Gale, Grogan, Hayton, Henry, Kay, Kingston, Mews, Mowbray, Miss Ord, Perkins, Mrs Pinkney, Stonehouse and Zair.

To be confirmed at the Annual General Meeting – 7<sup>th</sup> May 2008

Chair and Deputy Chair of the Council – ex-officio, non voting capacity

Chair: To be appointed

Deputy Chair: To be appointed

TO: All other Members of the Council for information  
Management Team

## DECLARATIONS OF INTEREST FORM

<b>NAME AND DATE OF COMMITTEE</b>	<b>AGENDA ITEM NUMBER</b>	<b>NATURE OF INTEREST AND REASONS</b>	<b>PRINT NAME</b>	<b>SIGNATURE</b>

**SPECIAL POLICY & STRATEGIC DEVELOPMENT COMMITTEE**

**15 MAY 2008**

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Report of the Acting Chief Executive  
**AUDIT COMMISSION ANNUAL AUDIT AND INSPECTION LETTER – 2006/07**

**purpose of report**

1. To consider the Authority's 2006/07 Annual Audit and Inspection Letter.

**background**

2. Members will be aware that the Authority's appointed Auditors produce an annual Audit Letter covering the following areas:
  - (i) Council Performance.
  - (ii) Audit of accounts and Value for Money
  - (iii) Local Risk
3. The full Audit and Inspection Letter is shown at Annex A. Due to our recent re-categorisation under the Comprehensive Performance Assessment (CPA), a direction of travel report has not been prepared.

**2006/07 audit letter key messages**

4. The key messages contained within the letter are set out below:
  - The Commission's inspection of the Regeneration services found a good service with promising prospects for improvement. Whilst good progress had been made in regenerating Wear Valley from a low base, the Council in common with other authorities in the county were not working together well enough to close the gap in economic prosperity with the rest of the country.
  - Dale and Valley Homes was customer focused in the way it delivers services and that a range of customer facing improvements had been achieved in a short space of time. However, it lacked a business plan to give a clear framework and vision for its operation and some aspects of performance management were under developed.
  - The Council is making a positive contribution to making a success of the new unitary authority covering County Durham.

**financial and value for money Issues**

5. The key actions arising from their audit were:
  - Unqualified opinions issued on the 2006/07 accounts and value for money arrangements and on the Best Value Performance Plan

- The Council were assessed at level 3 “performing well” for Use of Resources indicative of continuing improvements in key areas. The Council has sustained and built on the recommendations identified in the 2005/06 assessment.

### **letter recommendations**

6. The summary recommendations contained within the letter are:

The Council and the new County Durham Council should work within the framework provided by the County Durham Economic Partnership to progress our recommendations in the county-wide inspection of Regeneration. In summary, these were to take steps to strengthen the coherence of regeneration activity and collaboration amongst stakeholders by:

- starting and maintaining a public debate on the future of Durham’s economy;
  - aligning regeneration strategies and strengthen collaboration amongst partners to match the pace of external change, without regard to local government boundaries;
  - considering with partners how the importance of skills and aspirations can be embedded in the culture of County Durham;
  - ensuring that housing strategies align with economic strategies and opportunities and with transport strategy;
  - strengthen leadership on regeneration activity
  - providing independent capacity to develop and deliver strategy; and
  - reviewing how resources are used to lever in private funding in order to maximise their impact.
7. In order to provide a smooth transition to the new unitary council for County Durham the Council should:
- prioritise making a positive contribution to transitional working designed to establish a new council;
  - set aside or secure sufficient resources to make the above contribution; and
  - ensure that attention is given to maintaining key public services during the period of transition.
8. Further recommendations will arise from the Comprehensive Performance Assessment.

## commentary

9. It is pleasing to note that the considerable work undertaken by the Council to promote regeneration has been acknowledged given its place as a key priority for the district. Since the countywide review in 2006/07, the Council through the County Economic Partnership has effectively dealt with the issue of collaboration with other authorities. This has been supported by new statutory duties on upper tier authorities in relation to economic development.
10. Similarly our decision following tenant consultation to establish Dale and Valley Homes has been vindicated due to the favourable inspection report received into its operations which suggests a good service to tenants is being provided, but also receipt of the additional investment to meet the Decent Homes Standard to which the Council is now entitled.
11. Our financial management arrangements have been strengthened by acting upon specific recommendations made in the previous audit letter. These include the integration of strategies such as our capital strategy and medium term financial strategy with the overall priorities set out in the council plan.
12. In order to effectively deal with issues arising from LGR through its transition plan, the Council has identified its key deliverables over the next 12 months. It has also identified key risks arising from LGR and taken mitigating steps e.g. maintaining training budgets and revising its redundancy policy. However, it will need to balance the demands of LGR with effort and commitment to improving the quality of services to residents in Wear Valley over the next 10-11 months. This will require careful management.

## conclusion

13. The overall messages contained within the audit letter are positive. The Council will as in previous years respond in a positive manner to the recommendations listed in the report.

**RECOMMENDED** that the report and attached letter be received.

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**Officer responsible for the report**

Gary Ridley  
Acting Chief Executive  
Ext 306

**Author of the report**

Stuart Reid  
AD – Finance & I.T.  
Ext 258

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Annual Audit and Inspection Letter

March 2008



# Annual Audit and Inspection Letter

**Wear Valley District Council**

External audit is an essential element in the process of accountability for public money and makes an important contribution to the stewardship of public resources and the corporate governance of public services.

Audit in the public sector is underpinned by three fundamental principles.

- Auditors are appointed independently from the bodies being audited.
- The scope of auditors' work is extended to cover not only the audit of financial statements but also value for money and the conduct of public business.
- Auditors may report aspects of their work widely to the public and other key stakeholders.

The duties and powers of auditors appointed by the Audit Commission are set out in the Audit Commission Act 1998, the Local Government Act 1999 and the Commission's statutory Code of Audit Practice. Under the Code of Audit Practice, appointed auditors are also required to comply with the current professional standards issued by the independent Auditing Practices Board.

Appointed auditors act quite separately from the Commission and in meeting their statutory responsibilities are required to exercise their professional judgement independently of both the Commission and the audited body.

### **Status of our reports**

Your relationship manager has prepared this report to summarise the Audit Commission's assessment of the Authority. The report draws on audit, inspection and performance assessment work completed during the year.

In this report, the Commission summarises findings and conclusions from the statutory audit, the appointed auditor has previously reported to you. Appointed auditors act separately from the Commission and, in meeting their statutory responsibilities, exercise their professional judgement independently of the Commission (and the audited body). Findings and conclusions therefore remain those of the appointed auditor and should be considered within the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission.

Reports prepared by appointed auditors are:

- prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission; and
- addressed to members or officers and prepared for the sole use of the audited body; auditors take no responsibility to any member or officer in their individual capacity, or to any third-party.

### **Copies of this report**

If you require further copies of this report, or a copy in large print, in Braille, on tape, or in a language other than English, please call 0844 798 7070.

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For further information on the work of the Commission please contact:

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[www.audit-commission.gov.uk](http://www.audit-commission.gov.uk)



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## Key messages

- 1 Key messages arising from our inspection work are as follows.
  - We have not prepared a Direction of Travel report for the Council this year because a Comprehensive Performance Assessment (CPA) of the Council is taking place in March 2008. The assessment has the potential to change the Council's CPA category of 'fair'.
  - Our inspection of the Council's regeneration services found a good service with promising prospects for improvement. The Council had made good progress on regenerating Wear Valley from a low base. It had focused its activity on achieving a balanced approach to regeneration which encompasses physical, social and economic elements.
  - In common with councils across Durham, the Council has implemented good regeneration projects. However, the councils are not working together well enough to close the gap between economic prosperity in Durham and the rest of the country.
  - Our inspection of Dale and Valley Homes, the Council's Arms Length Management Organisation for its housing, found that a range of customer facing improvements had been achieved in a short space of time. The organisation was customer focused in the way it delivers services. However, at the time of the inspection it lacked a business plan to give a clear vision and framework for operation and some aspects of performance management were under-developed.
- 2 Key issues arising from our audit are:
  - the District Auditor issued unqualified opinions on the 2006/07 accounts and value for money arrangements, and on the Best Value Performance Plan; and
  - we assessed the Council at level 3 for Use of Resources. The Council's performance demonstrates the continuing improvements being made in key areas. The Council has sustained and built on the improvements identified in last year's Use of Resources assessment, when its overall assessment increased from a level '2' (ie at minimum requirements – only adequate performance), to level '3' (ie consistently above minimum requirements – performing well).
- 3 Other key messages
  - The Government has decided to take forward the option of local government reorganisation in County Durham. The Council will demise next year and its functions will be transferred to a new unitary council that will cover the whole of County Durham. Early indications are that the Council is making a positive contribution to making a success of the new council but this early impetus needs to be maintained over the coming months.

## Action needed by the Council

- 4 The Council and the new County Durham Council should work within the framework provided by the County Durham Economic Partnership to progress our recommendations in the county-wide inspection of Regeneration. In summary, these were to take steps to strengthen the coherence of regeneration activity and collaboration amongst stakeholders by:
  - starting and maintaining a public debate on the future of Durham's economy;
  - aligning regeneration strategies and strengthen collaboration amongst partners to match the pace of external change, without regard to local government boundaries;
  - considering with partners how the importance of skills and aspirations can be embedded in the culture of County Durham;
  - ensuring that housing strategies align with economic strategies and opportunities and with transport strategy;
  - strengthening leadership on regeneration activity;
  - providing independent capacity to develop and deliver strategy; and
  - reviewing how resources are used to lever in private funding in order to maximise their impact.
- 5 In order to provide a smooth transition to the new unitary council for County Durham the Council should:
  - prioritise making a positive contribution to transitional working designed to establish the new council;
  - set aside or secure sufficient resources to make the above contribution; and
  - ensure that attention is given to maintaining key public services during the period of transition.
- 6 Further recommendations will arise from the Comprehensive Performance Assessment.

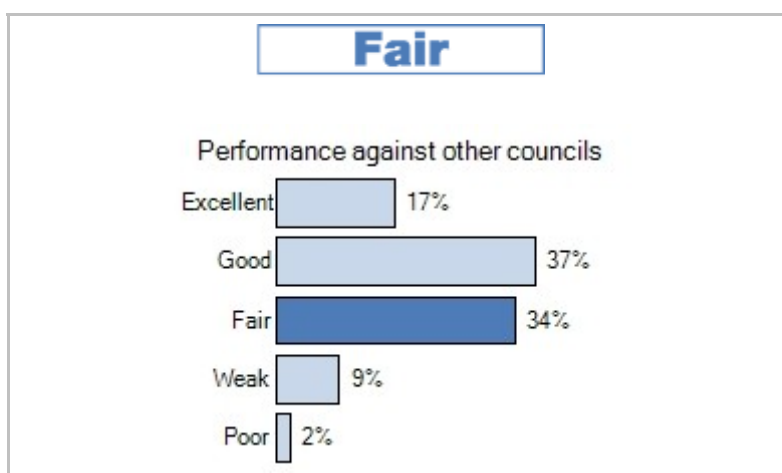
## Purpose, responsibilities and scope

- 7 This report provides an overall summary of the Audit Commission's assessment of the Council. It draws on the most recent Comprehensive Performance Assessment (CPA), the findings and conclusions from the audit of the Council for 2006/07 and from any inspections undertaken since the last Annual Audit and Inspection Letter.
- 8 We have addressed this letter to members as it is the responsibility of the Council to ensure that proper arrangements are in place for the conduct of its business and that it safeguards and properly accounts for public money. We have made recommendations to assist the Council in meeting its responsibilities.
- 9 This letter also communicates the significant issues to key external stakeholders, including members of the public. We will publish this letter on the Audit Commission website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk). In addition the Council is planning to publish it on its website.
- 10 Your appointed auditor, Steve Nicklin is responsible for planning and carrying out an audit that meets the requirements of the Audit Commission's Code of Audit Practice (the Code). Under the Code, he reviews and reports on:
  - the Council's accounts;
  - whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (value for money conclusion); and
  - whether the Council's best value performance plan has been prepared and published in line with legislation and statutory guidance.
- 11 This letter includes the results of any inspections carried out by the Audit Commission under section 10 of the Local Government Act 1999. It summarises the key issues arising from inspections. Inspection reports are issued in accordance with the Audit Commission's duty under section 13 of the 1999 Act.
- 12 We have listed the reports issued to the Council relating to 2006/07 audit and inspection work at the end of this letter.

## How is Wear Valley District Council performing?

- 13 Wear Valley District Council was assessed as Fair in the Comprehensive Performance Assessment carried out in 2003/04. These assessments have been completed in all district councils and we are now updating these assessments, through an updated corporate assessment, in councils where there is evidence of change. The following chart is the latest position across all district councils.

**Figure 1 Overall performance of district councils in CPA**



Source: Audit Commission

## The improvement since last year - our Direction of Travel report

- 14 We have not prepared a Direction of Travel report for the Council this year because a Comprehensive Performance Assessment (CPA) of the Council is taking place in March 2008. The assessment has the potential to change the Council's CPA category of 'fair'.

## Service inspections

### Inspection of Regeneration services at Wear Valley District Council

- 15 During 2007 we carried out an inspection of the Council's regeneration services. The inspection found a good service with promising prospects for improvement.
- 16 The Council had made good progress on regenerating Wear Valley from a low base. It had focused its activity on achieving a balanced approach to regeneration which encompasses physical, social and economic elements. Despite a number of significant closures locally, employment levels in the area had been maintained, and the Council's regeneration activity had contributed significantly to this. The economy was diversifying; business stock and levels of self-employment were increasing, although attracting and developing high growth industry with good potential was proving difficult.
- 17 The general environment was improving, particularly in the most deprived communities. Population decline had stopped and was beginning to reverse; new housing and business infrastructure was being developed and occupied. This was making the area more attractive, which is key to encouraging investment.
- 18 There was a strong regeneration focus in all Council and partner activity. The new economic strategy provides a clear framework and some challenging targets to move the Council forward in the longer-term by focussing more strongly on the district's unique features.

### County-wide inspection of Regeneration

- 19 During 2007 we carried out an inspection of Regeneration, covering all eight local councils in County Durham. The report was published in August 2007. The key findings were as follows.
  - Councils are providing good regeneration services individually. However, in spite of much external funding and considerable resource contributions of their own, they are not collectively closing the gap in prosperity between Durham and the rest of the country. There is also little evidence that the gaps between the most disadvantaged and rest of region are closing.
  - Strategic leadership on the economy in Durham has been weak. When councils and partners work together then making good progress and identify and develop some real opportunities, but there are not enough examples of this. Councils tend to work within their own boundaries rather than across geographical areas (this is in part driven by external funding arrangements).
  - While there seems a general acceptance that part of the solution is to work at city region scale to widen and deepen markets, County Durham does not seem clear on its relationship to the two City Regions of Tyne and Wear and Tees Valley.

- Identification of local needs is weak: there is a lack of engagement with key stakeholders and little sharing of information about local needs. This includes insufficient engagement with, and understanding of, businesses and their needs eg for skills development. Intelligence and data are not shared between councils.

### **Dale and Valley Homes**

- 20** During 2007 we inspected the Council's Arms Length Management Organisation (ALMO) for its housing, Dale and Valley Homes. Our inspection found a good (two star) service with uncertain prospects for improvement. The 'two star' judgement enabled Dale and Valley Homes to access significant Government funding for the improvement of local Council-owned homes.
- 21** The inspection found that:
- customer focus is strong in all service areas. Tenants are able to influence service delivery and improvement;
  - Dale and Valley Homes has delivered a range of service improvements, including working with tenants to improve estates as places to live, tackling anti-social behaviour, and better performance on re-letting vacant homes;
  - weaknesses included some repairs not being completed on time; long waits for tenants who needed money advice, and no comprehensive approach to monitoring service standards; and
  - prospects for improvement were 'uncertain' because the ALMO did not have a business plan to provide a clear vision and framework for its operations and performance management was under-developed.

## The audit of the accounts and value for money

- 22 Your appointed auditor has reported separately to the Council on the issues arising from our 2006/07 audit and has issued:
- an audit report, providing an unqualified opinion on the accounts of Wear Valley District Council;
  - a conclusion on your VfM arrangements to say that these arrangements are adequate; and
  - a report on the Best Value Performance Plan confirming that the Plan has been audited and published in accordance with the statutory requirements.

### Accounts

- 23 The Council complied with new accounting requirements and produced a comprehensive set of financial statements for 2006/07, that were supported by good working papers. Our work did not identify any weaknesses that could lead to a material error and we issued an unqualified opinion on your accounts.

### Use of Resources

- 24 The Use of Resources score is derived from the assessments made by the auditor in the following areas.
- Financial reporting (including the preparation of the accounts of the Council and the way these are presented to the public).
  - Financial management (including how the financial management is integrated with strategy to support council priorities).
  - Financial standing (including the strength of the Council's financial position).
  - Internal control (including how effectively the Council maintains proper stewardship and control of its finances).
  - Value for money (including an assessment of how well the Council balances the costs and quality of its services).
- 25 We have assessed the Council's arrangements for use of resources in these five areas as follows.



**Table 1**

<b>Element / theme</b>	<b>2006 Score</b>	<b>2007 Score</b>
Financial reporting	3 out of 4	3 out of 4
Financial management	2 out of 4	3 out of 4
Financial standing	3 out of 4	3 out of 4
Internal control	3 out of 4	3 out of 4
Value for money	2 out of 4	2 out of 4
Overall assessment of the Audit Commission	3 out of 4	3 out of 4

*(Note: 1 = lowest, 4 = highest)*

- 26** The Council's performance demonstrates the continuing improvements being made in key areas. Coupled with the improvements identified in last years use of resources assessment, when the Council's overall assessment increased from a level '2' (ie below minimum requirements – adequate performance), to level '3' (ie consistently above minimum requirements – performing well), the Council has made substantial progress.
- 27** Table 2 below compares this year's sub-theme scores with those of last year. It shows that no sub-theme scores declined over the period, indicating that the previous improvements made have been embedded and consolidated, while five sub-themes have improved between years.

**Table 2 Comparison of sub-theme scores with prior year**

	<b>Number of sub-themes scores</b>
Improving	5
Declining	0
Unchanged	6

## Data quality

- 28 Arrangements for ensuring data quality overall are effective and we have seen that further improvements have been made in the last year. Sound arrangements are in place for governance and leadership, policies, systems and processes, people and skills, and data use and reporting. Furthermore our spot checks of specific performance indicators found that they were all fairly stated.

## National fraud initiative

- 29 The National Fraud Initiative (NFI) is a computerised data matching exercise designed to identify overpayments to suppliers and benefit claimants and to detect fraud perpetrated on public bodies. The referrals from the current exercise were released to participating bodies in 2007, and the data matches are being investigated and followed up by the Council.

## Local risk work

- 30 A key component of the Audit Commission's national strategy for improving the impact of local audit and performance work, and delivering strategic regulation, is to carry out integrated reviews which cut across a number of public bodies and help improve the quality of life for local people. Work has been included in audit and inspection plans across the North East for 2006/07 on two key cross-cutting themes, health inequalities and regeneration.

## Health inequalities

- 31 Partnership working is helping to improve the North East's health outcomes but more needs to be done to close the gap between the North East and the rest of England. Life expectancy is lower, rates for sickness and disability are twice the national average, and smoking mortality rates are among the highest in England. There is also a high prevalence of obesity, increasing sexual health infection rates and serious alcohol and substance misuse issues.
- 32 Tackling health inequalities is a high priority for the Government, which has been increasingly encouraging health trusts to work in partnership with local public bodies and the voluntary sector to improve health and reduce inequalities through a number of initiatives, targets and legislation. The factors causing health inequalities are complex and can best be addressed through agencies working together.

- 33** The Audit Commission, Deloitte and PricewaterhouseCoopers have reviewed how organisations across the North East are working together to address health inequalities, culminating in a workshop in October 2007 for 200 representatives from the NHS, local government and the many voluntary sector agencies involved in tackling health inequalities, where we identified seven key challenges.
- Challenge 1: Develop arrangements to evaluate projects and ensure continued funding of those that deliver tangible outcomes, and to embed this learning in project planning and performance management systems.
  - Challenge 2: Gather intelligence on where gaps in services exist and a profile of those accessing services. Target services at those areas and individuals where there is unmet need and develop strategies to target hard to reach groups.
  - Challenge 3: Ensure local area agreements contain a breadth of targets to reduce health inequalities, across all sectors and ensure health and wellbeing strategies are translated into local delivery plans that contain sufficient detail and local targets to monitor progress.
  - Challenge 4: Spread awareness of priorities and services on offer and provide networking opportunities and information sharing systems to improve the links between service planners and service providers. Cascade messages and targets to front line workers such as teachers, health professionals and social workers.
  - Challenge 5: Use the Regional Health and Wellbeing Strategy to provide direction for the North East and link national, regional and local policies. Develop networking opportunities and support to share good practice to achieve the aim of transforming the North East into the healthiest region in the country within a generation.
  - Challenge 6: Give community and voluntary sector organisations increased certainty over funding with agreed delivery targets and simplify commissioning arrangements to make it easier for them to bid for the provision of services.
  - Challenge 7: Systematically seek community views to influence how and where services are provided.
- 34** A report summarising the work to date was distributed widely to inform future development and improvement. We will be building on this work in the coming year, focussing in on specific areas, identifying good practice and helping to identify and overcome barriers to improving health outcomes in the North East.

## Looking ahead

- 35 The public service inspectorates are currently developing a new performance assessment framework, the Comprehensive Area Assessment (CAA). CAA will provide the first holistic independent assessment of the prospects for local areas and the quality of life for people living there. It will put the experience of citizens, people who use services and local tax payers at the centre of the new local assessment framework, with a particular focus on the needs of those whose circumstances make them vulnerable. It will recognise the importance of effective local partnership working, the enhanced role of Sustainable Communities Strategies and Local Area Agreements and the importance of councils in leading and shaping the communities they serve.
- 36 Even though the Council will demise from 31 March 2009 it still has a key role in establishing the foundations of the new council and enabling it to respond to the future challenges of both new local area agreements and public expectations of service improvements leading to a better quality of life that will be assessed under CAA.

## Closing remarks

- 37 This letter has been discussed and agreed with senior officers. A copy of the letter will be presented to the Policy & Strategic Direction Committee on 15 May 2008. Copies need to be provided to all Council members.
- 38 Further detailed findings, conclusions and recommendations on the areas covered by audit and inspection work are included in the reports issued to the Council during the year.

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**Table 3      Reports issued**

<b>Report</b>	<b>Date of issue</b>
Audit and inspection plans	March 2006 and March 2007
Interim audit memorandum	May 2007
Annual Governance Report	September 2007
Opinion on financial statements	September 2007
Value for money conclusion	September 2007
Final accounts memorandum	September 2007
Use of Resources feedback	December 2007
Inspection of Dale and Valley Homes	March 2007
Inspection of Regeneration services at Wear Valley District Council	August 2007
County-wide inspection of Regeneration	August 2007
Annual Audit and Inspection Letter	March 2008

- 39 The Council has taken a positive and constructive approach to audit and inspection work, and we wish to thank the Council's staff for their support and cooperation.

## Availability of this letter

- 40 This letter will be published on the Audit Commission's website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk), and also on the Council's website.

**Sarah Diggle**  
Relationship Manager

**Steve Nicklin**  
District Auditor

March 2008